

## Scheduled retirement employer contribution rates

FY 2020 employer contributions (July 1, 2019 - June 30, 2020)

Retirement plan	Employer retirement contribution	Incidental death benefit contribution <sup>1</sup>	Accidental death contribution <sup>1</sup>	Total employer rate	Insurance surcharge <sup>1</sup>	
State agency, public school district and institutions of higher education employers						
SCRS	15.41%	0.15%	N/A	15.56%	TBD	
PORS	17.84%	0.20%	0.20%	18.24%	TBD	
State ORP <sup>2</sup>	15.41%	0.15%	N/A	15.56%	TBD	
Local subdivision of government employers covered under retiree insurance surcharge						
SCRS	15.41%	0.15%	N/A	15.56%	TBD	
PORS	17.84%	0.20%	0.20%	18.24%	TBD	
Local subdivision of government employers not covered under retiree insurance surcharge						
SCRS	15.41%	0.15%	N/A	15.56%	N/A	
PORS	17.84%	0.20%	0.20%	18.24%	N/A	

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## FY 2021 employer contributions (July 1, 2020 - June 30, 2021)

Retirement plan	Employer retirement contribution	Incidental death benefit contribution <sup>1</sup>	Accidental death contribution <sup>1</sup>	Total employer rate	Insurance surcharge <sup>1</sup>	
State agency, public school district and institutions of higher education employers						
SCRS	16.41%	0.15%	N/A	16.56%	TBD	
PORS	18.84%	0.20%	0.20%	19.24%	TBD	
State ORP <sup>2</sup>	16.41%	0.15%	N/A	16.56%	TBD	
Local subdivision of government employers covered under retiree insurance surcharge						
SCRS	16.41%	0.15%	N/A	16.56%	TBD	
PORS	18.84%	0.20%	0.20%	19.24%	TBD	
Local subdivision of government employers not covered under retiree insurance surcharge						
SCRS	16.41%	0.15%	N/A	16.56%	N/A	
PORS	18.84%	0.20%	0.20%	19.24%	N/A	

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## FY 2022 employer contributions (July 1, 2021 - June 30, 2022)

Retirement plan	Employer retirement contribution	Incidental death benefit contribution <sup>1</sup>	Accidental death contribution <sup>1</sup>	Total employer rate	Insurance surcharge <sup>1</sup>	
State agency, public school district and institutions of higher education employers						
SCRS	17.41%	0.15%	N/A	17.56%	TBD	
PORS	19.84%	0.20%	0.20%	20.24%	TBD	
State ORP <sup>2</sup>	17.41%	0.15%	N/A	17.56%	TBD	
Local subdivision of government employers covered under retiree insurance surcharge						
SCRS	17.41%	0.15%	N/A	17.56%	TBD	
PORS	19.84%	0.20%	0.20%	20.24%	TBD	
Local subdivision of government employers not covered under retiree insurance surcharge						
SCRS	17.41%	0.15%	N/A	17.56%	N/A	
PORS	19.84%	0.20%	0.20%	20.24%	N/A	

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## FY 2023 employer contributions (July 1, 2022 - June 30, 2023)

Retirement plan	Employer retirement contribution	Incidental death benefit contribution <sup>1</sup>	Accidental death contribution <sup>1</sup>	Total employer rate	Insurance surcharge <sup>1</sup>	
State agency, public school district and institutions of higher education employers						
SCRS	18.41%	0.15%	N/A	18.56%	TBD	
PORS	20.84%	0.20%	0.20%	21.24%	TBD	
State ORP <sup>2</sup>	18.41%	0.15%	N/A	18.56%	TBD	
Local subdivision of government employers covered under retiree insurance surcharge						
SCRS	18.41%	0.15%	N/A	18.56%	TBD	
PORS	20.84%	0.20%	0.20%	21.24%	TBD	
Local subdivision of government employers not covered under retiree insurance surcharge						
SCRS	18.41%	0.15%	N/A	18.56%	N/A	
PORS	20.84%	0.20%	0.20%	21.24%	N/A	

<sup>1</sup> Rates are applicable only to employers covered under these programs.

<sup>2</sup> For State ORP participants, 5 percent of the employer contribution is remitted directly to the participant's State ORP investment provider.